

PART 1829—TAXES**Subpart 1829.1—General**

Sec.

1829.101 Resolving tax problems.

Subpart 1829.2 Federal Excise Taxes

1829.203 Other Federal tax exemptions.

1829.203–70 NASA Federal tax exemptions.

AUTHORITY: 42 U.S.C. 2473(c)(1).

SOURCE: 61 FR 55767, Oct. 29, 1996, unless otherwise noted.

Subpart 1829.1—General**1829.101 Resolving tax problems.
(NASA supplements paragraph (a))**

(a)(i) The Headquarters Office of the General Counsel (Code G) is the designated legal counsel for all external contacts on FAR part 29 tax issues, including communications with the Department of Justice, other Federal agencies, and any taxing authority.

(ii) Tax problems that cannot be solved readily by reference to FAR Part 29 shall be forwarded to Code G through the installation's Office of Chief Counsel. The following material, as applicable, shall be forwarded to Code G with a copy to the Associate Administrator for Procurement (Code HS):

(A) A comprehensive statement of pertinent facts, including documents and correspondence.

(B) A copy of the contract.

(C) A thorough review of the legal issues involved and recommended action.

(D) If appropriate, a statement of the problem's effects on acquisition policies and procedures, with recommendations.

Subpart 1829.2—Federal Excise Taxes**1829.203 Other Federal tax exemptions.****1829.203.70 NASA Federal tax exemptions.**

(a) The Associate Administrator for Procurement has obtained a permit from the Bureau of Alcohol, Tobacco, and Firearms (Treasury Department) enabling NASA and its contractors to

purchase spirits (e.g., specially denatured spirits) tax-free for nonbeverage Government use. Installations can obtain copies of the permit from the Headquarters Office of Procurement (Code HS).

(b) When purchasing spirits for use by NASA personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the permit shall be returned to the contracting officer unless future orders are anticipated.

(c) When a NASA contractor requires spirits to perform a NASA contract, the contracting officer shall furnish the contractor a copy of the permit to provide its vendor. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated. In any event, the permit shall be returned upon completion of the contract.

(d) The contracting officer shall post a copy of the permit for inspection.

PART 1830—COST ACCOUNTING STANDARDS**Subpart 1830.2—CAS Program Requirements**

Sec.

1830.201–5 Waiver.

Subpart 1830.70—Facilities Capital Employed for Facilities in Use and For Facilities Under Construction

1830.7001 Facilities capital employed for facilities in use.

1830.7001–1 Contract facilities capital estimates.

1830.7001–2 DD Form 1861 completion instructions.

1830.7001–3 Preaward FCCOM applications.

1830.7001–4 Postaward FCCOM applications.

1830.7002 Facilities capital employed for facilities under construction.

1830.7002–1 Definitions.

1830.7002–2 Cost of money calculations.

1830.7002–3 Representative investment calculations.

1830.7002–4 Determining imputed cost of money.

AUTHORITY: 42 U.S.C. 2473(c)(1).

SOURCE: 61 FR 55767, Oct. 29, 1996, unless otherwise noted.